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BEFORE THE ARIZONA CORPORATION COMMISSION

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Arizona Corporation Commission

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AZ CORP COMMISSION  
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IN THE MATTER OF THE APPLICATION OF  
UTILITY SOURCE, LLC, AN ARIZONA  
CORPORATION, FOR A DETERMINATION  
OF THE FAIR VALUE OF ITS UTILITY  
PLANTS AND PROPERTY AND FOR  
INCREASES IN ITS WATER AND  
WASTEWATER RATES AND CHARGES  
FOR UTILITY SERVICE BASED THEREON.

Docket No. WS-04235A-13-0331

**RUCO'S CLOSING BRIEF**

The Residential Utility Consumer Office ("RUCO") hereby files its Closing Brief in the matter of Utility Source, L.L.C. ("Utility Source," or "Company") application for a revenue increase totaling \$207,335 for its water division and \$198,773 for its wastewater division. Company Final Schedules – Schedule C-1.<sup>1</sup>

**1) INTRODUCTION**

Utility Source is a small water company that is making a relatively large request of its customers in this case. Utility Source's revenue increase for its water division is approximately 100.56 percent over test year revenues and for its wastewater division approximately 166.39

<sup>1</sup> For ease of reference, all exhibits will be identified by exhibit number and all transcript references will be identified by page number in the transcript. Company Final Schedule A-1.

1 percent over test year revenues. Company Final Schedules. For the most part there are not a  
2 lot of disputed issues in this case. The Company is not proposing a SIB nor does the  
3 Company appear to be over-reaching in the number of adjustors and surcharge mechanisms it  
4 is requesting – a refreshing change from the norm. The following are the issues that remain in  
5 dispute, a discussion of those issues and RUCO's recommendations.

6  
7 **2) RATEBASE**

8 **Contributions in Aid of Construction ("CIAC")**

9 RUCO agrees with Intervener Erik Nielsen and believes it is appropriate to reclassify  
10 certain plant as CIAC which RUCO believes was never included by the Company in prior  
11 cases. Nielsen-3 at 15-17. RUCO has imputed \$109,206 related to mains that should have  
12 been classified as distribution pipe for the wastewater division. RUCO has imputed \$34,500  
13 related to fire hydrants which should have been classified as CIAC, and \$73,252 related to  
14 mains that should have been classified as distribution pipe for the water division. Nielsen-3 at  
15 15-17.

16 **Hook-up fees**

17 The Commission, in the Company's CC&N application<sup>2</sup>, rejected the Company's request  
18 to recover hook-up fees. RUCO-1. Nonetheless, in the hearing it was shown that at least in one  
19 instance, the Company collected a hook-up fee. See RUCO-2. The Company claims that it  
20 has not collected any others, at least that the owner knows of, but prior to seeing the exhibit  
21 the Company was under the assumption that it could not collect any hook-up fees. Transcript  
22 at 89-90.

23 \_\_\_\_\_  
24 <sup>2</sup> Decision No. 67446 at paragraph #16.

1 RUCO has no reason to agree or disagree with the Company. RUCO believes that  
2 under the circumstances, it would be appropriate to impute a portion of the hook-up fees that  
3 the Company had projected it would recover during the CC&N case. RUCO has imputed hook-  
4 up fees of \$201,000 (i.e. \$1,000 fee x 201 lots) for the water division, and \$361,800 (i.e. \$1,800  
5 x 201 lots) for the wastewater division. The basis for RUCO's recommendation is the direct  
6 testimony of Mr. Erik Nielsen. Nielsen-2 at 10.

7 **Plant - Shallow Wells 1, 3, 4 and 5.**

8 There is no question that shallow wells 1, 3, 4 and 5 are inactive and not used and  
9 useful. S-1, Exhibit MT-1, at 2. The Company accounted for shallow wells 1, 2, and 3 under a  
10 single journal entry in the amount of \$138,000. RUCO has removed wells 1 and 3, 2/3 of this  
11 amount or \$92,000, and the associated depreciation of \$15,318 for the water division. The  
12 reason why RUCO did not remove shallow well's 4 and 5 is because they were not included in  
13 rate base, thus there was no adjustment to make. RUCO Final Schedule JMM-7 for the water  
14 division.

15  
16 **3) OPERATION EXPENSES**

17 **APS Power Bills**

18 RUCO has removed \$4,950 in APS power bills that relate to deep well number four  
19 which is not used and useful for the water division. RUCO Final Schedules JMM-17 for the  
20 water division.

21 **SRP Electric Bills**

22 RUCO has removed \$12,040 which has been split evenly (i.e. \$6,020) between the  
23 water and wastewater division for SRP electric costs that are not related to the day to day  
24 operations of the utility and only benefit the owner Lonnie McCleve. RUCO Final Schedules

1 JMM-17 for both the water and wastewater divisions. RUCO does not believe that paying the  
2 utility bills of the Company's owner is appropriate now nor is it appropriate in the future.

3 **APS Late Fees**

4 RUCO has removed APS late fees of \$824 which has been split evenly (i.e. \$412)  
5 between the water and wastewater divisions. RUCO Final Schedules JMM-17 for both the  
6 water and wastewater divisions. The Commission has consistently denied the inclusion of late  
7 fees in rate proceedings.

8 **Accounting Services**

9 As was discussed in Intervener Nielsen's Surrebuttal Testimony on page 11, line 1, the  
10 Company's bookkeeper, Ms. Perry's time is a shared expense with various other entities, and  
11 that the Company could not provide a contract(s) for her services. RUCO believes, based on  
12 the evidence that the Company's principals are using the Company's office primarily to sell  
13 lots, and not for water and wastewater service. The Company has the burden to separate its  
14 bookkeeping expenses. RUCO reduced these accounting fees as they related to one individual  
15 providing services to multiple companies out of the same office.

16 RUCO has removed \$16,250 from accounting services which has been split evenly (i.e.  
17 \$8,125) between the water and wastewater division. RUCO Final Schedules JMM-17 for both  
18 the water and wastewater divisions.

19 **Miscellaneous Expenses**

20 RUCO agrees with Mr. Nielsen that Staples office supplies should be reduced, as the  
21 Company is running multiple businesses out of the same office<sup>3</sup>. The Company did not properly  
22 segregate costs for its many business, and has the burden to do so. RUCO has removed \$596

23 \_\_\_\_\_  
24 <sup>3</sup> See Surrebuttal Testimony of Mr. Nielsen at page 13,

1 from miscellaneous expense which has been split evenly (i.e. \$298) between the water and  
2 wastewater division. RUCO Final Schedule JMM-17 for both the water and wastewater  
3 divisions.

4 RUCO has removed \$3,843 from miscellaneous expenses related to a copy machine  
5 which has been split evenly (i.e. \$1,922) between the water and wastewater divisions, as the  
6 Company did not properly segregate costs for its many business, and has the burden again to  
7 do so. RUCO Final Schedule JMM-17 for both the water and wastewater divisions.

8 RUCO has made additional disallowances for auto expenses in the amount of \$1,415  
9 split evenly (i.e. \$708) between the water and wastewater divisions. RUCO Final Schedule  
10 JMM-17 for both the water and wastewater divisions. As the Company again did not segregate  
11 its costs, RUCO views this additional disallowance as reasonable. See Surrebuttal Testimony  
12 of Mr. Nielsen, page 13, line 10.

13 Similarly, RUCO has made additional disallowances for telephone expenses in the  
14 amount of \$3,071 split evenly (i.e. \$1,536) between the water and wastewater divisions.

15 As Mr. McCleve stated "I have -- I'm the primary holder of a cell phone. Mary Ann is the  
16 primary holder of a cell phone. In addition to those, we put secondary users on both of those  
17 lines. One of them is my daughter; one of them is my wife. And as I've -- as my counsel has  
18 told me very pointedly, that's probably not the smartest way of doing that." Transcript page 75,  
19 line 13.

20 As the Company again did not segregate its costs, RUCO view's this additional  
21 disallowance as reasonable. RUCO Final Schedule JMM-17 for both the water and wastewater  
22 divisions.

1 Finally, RUCO further transferred \$1,447 in expenses from the wastewater division to  
2 water division to avoid having a negative balance in the miscellaneous expense account for  
3 both the water and wastewater divisions. RUCO Final Schedule JMM-17

4 **Water and Wastewater Testing Expense**

5 RUCO adjusted the water testing expenses for the reason cited in Staff witness, Michael  
6 Thompson's engineering report - the Company agrees. RUCO-4 at 5. RUCO recommends  
7 decreasing water testing expense by \$7,733 from \$8,107 to \$374. Id., RUCO surrebuttal  
8 schedule JMM-10. The \$1,096 of map expense is already included in a separate line item in  
9 general ledger account 675.5 Process/Bonds/Permits. The \$374 plus the \$1,096 equals the  
10 \$1,470 recommended in Staff's engineering report for the water division. Id. at 6.

11 **Rate Case Expense**

12 RUCO is requesting the Commission authorize a rate case expense surcharge. Id. at 7.  
13 It makes sense – why should the Company continue to collect rate case expense beyond what  
14 it is authorized? This is a fairness issue. In the alternative, RUCO has no objection to  
15 amortizing the expense for a longer period if there is a rate case filing requirement. A rate case  
16 filing requirement would alleviate RUCO's concern of the Company potentially over-earning.  
17 Again, all RUCO is concerned with is that the Company only collect what it is authorized, no  
18 more no less.

19 That amount, in RUCO's opinion should be \$50,000 for each of its divisions – no more.  
20 Id. at 17. In the Company's last rate case, Decision No. 70140 (dated January 23, 2008), the  
21 Commission awarded the Company rate case expense of \$100,000 total or \$50,000 per  
22 division to be amortized over 4 years. Id. The Company is now over-collecting its previously  
23 approved rate case expense. Id. That is not fair to its ratepayers.

1 The Commission continues to transition away from traditional ratemaking in an effort to  
2 ameliorate regulatory lag in the utilities favor, including surcharges and adjustor mechanisms -  
3 it should not be a one-way street. Id. There is no justifiable reason why the Company should  
4 earn more than it is authorized on rate case expense, especially in an environment where the  
5 Commission previously approved many adjustor mechanisms that only benefit the Companies.

6 RUCO's recommendation here is consistent with the Commission's Decision in the  
7 recent Pima Utility case - Decision No. 73573.<sup>4</sup> There, the Commission approved the same  
8 rate case expense surcharge. Id. at 17. RUCO recommends that the Commission implement  
9 a rate case surcharge of \$4.27<sup>5</sup> per customer for the water division and a rate case surcharge  
10 of \$4.25 for the wastewater division with the surcharge remaining in place for either (1) a  
11 period of 36 months, or (2) until the Company has collected \$50,000 in rate case expense  
12 recovery from both Divisions, whichever occurs first. Id. at 18.

### 13 **Property Tax Expense**

14 In calculating property tax expense for ratemaking purposes, the Commission uses a  
15 modified Arizona Department of Revenue ("ADOR") methodology for water and wastewater  
16 utilities. RUCO-3 at 9. RUCO calculated property tax expense using the modified ADOR  
17 method for both test year and RUCO-recommended revenues. Id. Since the modified ADOR  
18 method is revenue dependent, the property tax is different for test year and recommended  
19 revenues. RUCO has included a factor for property taxes in the gross revenue conversion  
20 factor that adjusts the revenue requirement for changes in revenue in the same way that  
21 income taxes are adjusted for changes in operating income. Id.

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23 <sup>4</sup> Pima Utility Company, Docket No. W-02199A-11-0329 ET AL.

24 <sup>5</sup> Water Division - \$50,000 rate case expense / 325 customers / 36 months. Wastewater Division - \$50,000 rate case expense / 327 customers / 36 months.

1 RUCO also made an adjustment to the property tax assessment ratio pursuant to House  
2 Bill 2001. Id. at 10. The Company, in its filing, used a 20.00 percent assessment ratio, but  
3 pursuant to the House Bill RUCO used an 18.125 percent assessment ratio. RUCO's  
4 assessment ratio is based on ***known and measureable*** rates from House Bill 2001, and the  
5 methodology that was approved in Decision No. 74568 (dated June 20, 2014). Id. at 10

#### 6 **Income Tax Expense**

7 RUCO's income tax expense adjustment removes the Company's pro forma adjustment  
8 and increases income taxes by \$2,064 for the water division and \$13,545 for the wastewater  
9 division to zero out the negative income taxes in the adjusted test year. Id. at 11. RUCO  
10 removed income taxes because the Company is classified as a limited liability company and,  
11 therefore, does not report income taxes at the corporate level, but passes this income through  
12 to its shareholders. Id. RUCO continues to believe that the Commission's tax policy is not in  
13 the best interest of ratepayers.

#### 14 15 **4) RATE DESIGN**

##### 16 **Water Division**

17 RUCO in its final schedule recommends a monthly minimum charge for a 3/4-inch  
18 residential customer of \$23.00. No gallons are included in the monthly minimum charge.  
19 RUCO recommends a residential water commodity rate for the 3/4-inch residential customer of  
20 \$6.35 per thousand gallons for 1 to 4,000 gallons, \$9.52 per thousand gallons for 4,001 to  
21 9,000 gallons, and \$11.43 per thousand gallons for any consumption over 9,000 gallons.  
22 RUCO Final Schedule JMM-18 for the water division.

23 There are several issues that the Company and Staff raise with regard to RUCO's  
24 proposed rate designs. The Company claims that RUCO's proposed water rate design will not



1 allow it to recover its authorized return if too much of the customer's rate is recovered through  
2 the commodity rate and not enough is recovered through the monthly minimum rate. RUCO-4  
3 at 11. The Company witness, Mr. Bourassa, states that RUCO's rate design only recovers  
4 about 35 percent in the monthly minimum.<sup>6</sup> Id.

5 RUCO agrees that when one combines the 3/4 inch residential customer, the 3/4 inch  
6 commercial customer, 2 inch commercial customer, 2 inch irrigation, and standpipe/bulk water  
7 customer(s) the rate design only recovers 35 percent in the monthly minimum. Id. at 12;  
8 however, the monthly minimum recovered from the 3/4 inch residential customer is  
9 approximately 43.62 percent. The 3/4 inch residential customer represents over 75 percent of  
10 the Company's revenue. Id.

11 RUCO does not see revenue stability as an issue in this case. The difference in the  
12 monthly minimum is negligible - less than 5 percent.<sup>7</sup> Id. Moreover, under RUCO's rate design  
13 customers have a greater opportunity to conserve. RUCO's rate design also sends the right  
14 price signal-that water is a scarce and precious commodity, and customers who conserve are  
15 rewarded through a lower price and those that do not are charged more. Id.

16 Under RUCO's final recommended rates, a residential 3/4-inch metered customer with  
17 an average usage of 4,123 gallons per month will pay \$49.57, which is \$10.99 more than the  
18 current \$38.58 or a 28.49 percent increase. RUCO Final Schedule JMM-19 for the water  
19 division.

20 By comparison, a residential wastewater customer with an average usage of 4,123  
21 gallons per month under the Company's proposed rates would be billed \$71.27, which is  
22

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23 <sup>6</sup> See Rebuttal Testimony of Mr. Bourassa, page 19 line 20.

24 <sup>7</sup> This holds true for the 3/4 inch residential customer, the Company proposes approximately 47.68 percent be recovered in the monthly minimum.

1 \$32.69 more than the current \$38.58 or an increase of 84.73 percent. Company Final Schedule  
2 H-2 for the water division

3 **Wastewater Division**

4 RUCO in its final schedules recommends a commodity rate of \$10.8642<sup>8</sup> per 1,000  
5 gallons for the residential wastewater customer. RUCO Final Schedule JMM-18 for the  
6 wastewater division. RUCO's proposal differs from Staff's recommended rate design in that  
7 Staff is recommending a flat rate for the residential wastewater customer of \$65 with no  
8 commodity. RUCO-4 at 14. If ratepayers go out of town for a month, they are penalized by  
9 Staff and have to pay \$65.00, even though the customer has no usage, this is not so under  
10 RUCO's rate design. Id. Currently, rates are based on 1,000 gallon usage, with no monthly  
11 minimum. Id. at 14. Even the Company gives the customer some ability to control their  
12 wastewater bill, albeit a small one, with approximately 70 percent of the revenue recovered in  
13 the monthly minimum and 30 percent in the commodity rate for the residential wastewater  
14 customer. Id.

15 Staff's wastewater design does not provide the wastewater customer an opportunity to  
16 conserve. Under Staff's more aggressive rate design if the customer uses more than 12,000  
17 gallons he/she would get a refund – which is actually counter to the message of conservation.  
18 Id. In addition, Staff's rate design assigns the same commodity rate to all commercial and  
19 industrial customers. In other words, there is no difference between laundromat and  
20 restaurant customers, and no difference between the amounts of wear and tear each customer  
21 puts on the system. Id.

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22  
23  
24 <sup>8</sup> Rounded

1 Even though RUCO does not agree with the Company's wastewater rate design, RUCO  
2 feels it is better than the rate design recommended by Staff.

3 Further, RUCO presented evidence that volumetric pricing for sanitary sewer service:

- 4 • Helps to preserve wastewater treatment capacity, and thereby postpone or  
5 eliminate the need for costly additional treatment plants.
- 6 • Reduces operating costs.
- 7 • Reduces sewer overflows, which endanger public health and the environment.

8 Facts which Staff cannot dispute. Exhibit RUCO-7

9 Under RUCO's final recommended rates, a residential wastewater customer with an  
10 average usage of 4,123 gallons per month will pay \$44.78, which is \$20.71 more than the  
11 current \$24.08 or an 86.00 percent increase. RUCO Final Schedule JMM-19 for the  
12 wastewater division. By comparison, a residential 3/4-inch metered customer with an average  
13 usage of 4,123 gallons per month under the Company's proposed rates would be billed \$72.7,  
14 which is \$48.39 more than the current \$24.08 or an increase of 200.98 percent. Company  
15 Final Schedule H-2 for the wastewater division.

16  
17 **5) COST OF CAPITAL**

18 RUCO continues to recommend its cost of capital number which is 9.25 percent, which  
19 is comparable to Staff's cost of capital number of 9.20 percent if you remove the 60 basis point  
20 policy adjustment coming from the Director's Office. Transcript 621 – 625. RUCO does not  
21 support an additional 60 point premium, based on a blanket policy decision from the Director's  
22 Office. There is no mathematical analysis or computation to support the 60 basis points, and  
23 thus it should be rejected.

1 Although, the Company's upward adjustments for both business and financial risk are  
2 derived from actual financial data, they too rely heavily on future projections and are purely  
3 speculative. Given, the Company's puffery of its numbers and inherent flaws in Staff's policy  
4 adjustment, RUCO's recommendation is the only reasonable one offered.

5  
6 **6) OTHER ISSUES – STANDPIPE**

7 RUCO recommends that the Company file a yearly report by September 30th of each  
8 year which shows the revenue generated by month from the Company's standpipe. Id. at 16.  
9 Further, RUCO recommends that if the Company is over-earning it be addressed, trued-up,  
10 and any excess be refunded to ratepayers in the Company's next rate case. Id.

11 If Staff believes the Company is over-earning, they can ask the Commission to order the  
12 Company to file a rate case. Id. Staff's recommendation that the Company be required to file a  
13 rate case in three years rather than five years as proposed by the Company in order to report  
14 activity of the proposed standpipe is misplaced. Increasing the rate case expense to be  
15 recovered over three years instead of five, provides no guarantee the Company will file at the  
16 end of the three year period. Id. at 16. Likewise, there simply is no guarantee that the  
17 Company will generate any significant revenues from the standpipe. Finally, when the  
18 Company files a new rate case in three years rather than five years, customers may have to  
19 endure another rate increase sooner than later. Staff's standpipe recommendation should be  
20 rejected.

21 RUCO complied with the Judge's request to address the following in the hearing:

22 Whether it would be in the public interest to include the costs of the  
23 standpipe and related facilities in rate base and create a surcredit  
24

1 mechanism to return the income received from standpipe sales back to  
2 ratepayers on a monthly basis.

3 The surcredit would be calculated as follows: the income from  
4 standpipe sales month, divided by the gallons (in thousands) of non-  
5 standpipe water sold in the month, would equal the credit per **1,000** gallons  
6 for the month. The surcredit rate would then be applied to the gallons billed  
7 (in thousands) to each customer. **[EXAMPLE:** Assume the Company  
8 receives **\$1,000** in income from standpipe sales and sells 2,000,000 gallons  
9 of non-standpipe water during the month. Under that scenario, each  
10 customer would receive a \$0.50 credit per 1,000 gallons used during that  
11 month.]

12 In response, RUCO analyzed the results and recommends against this suggestion by  
13 the Judge at this time due to the fact that deep well number 4 would be needed, which would  
14 ultimately cost the ratepayer more, as explained below. Transcript page 438 through 440.  
15 Staff, on the other hand, provided its own alternative to the Judge's suggestion. Staff  
16 Memorandum Reply to a Procedural Order. Staff's engineer concluded that deep well number  
17 4 would be needed as a peaker in the summer months when extra demand would be put on  
18 the system. Ibid. Staff, however, offered no alternatives, such as using the shallow wells to  
19 generate the additional capacity. If well number 4 is included, RUCO agrees with the Company  
20 that this would not benefit the ratepayer.

21 In RUCO's opinion, Staff's alternative to the administrative law judge's request is too  
22 cumbersome, involves too many assumptions and resembles a mini SIB. However, the  
23 Commission could exclude the three summer months in which deep well number 4 would be  
24 used, and only include 75 percent of the standpipe and related costs of the standpipe in rate

1 base. This way only 75 percent of the revenue would be included. Transcript 705 – 707.  
2 RUCO would not opposed this alternative. Further, if demand is an issue the Commission  
3 could order the Company not to run its standpipe in the summer months, as part of its  
4 curtailment plan.

5  
6 **7) OTHER ISSUES – COMMINGLING OF FUNDS**

7 In order to eliminate commingling issues going forward, at a minimum RUCO believes  
8 that the Company should:

- 9 1) Have a separate dedicated phone line for utility source business.  
10 2) Maintain a vehicle mileage log for vehicles used to travel from Queen Creek to utility  
11 source.  
12 3) Have a separate supply account for office items bought and used by utility source.  
13 4) For any shared equipment, such as copiers, provide usage sheets for each of the  
14 multiple companies.  
15 5) Have contracts and maintain weekly timesheets for all utility source employees.  
16 6) List the business hours and have a sign on the guard house that the guard house is  
17 used only to conduct utility source business.

18 (Transcript 705 – 707),

19 Further, RUCO recommends that the Company file as a compliance item to this docket  
20 within 30 days of a Decision confirmation of compliance with the above requirements.

21  
22 **8) COMPLIANCE ISSUES**

23 RUCO recommends that the Company come into compliance with the two issues raised  
24 at the hearing within 90 days of a decision in this matter:

- 1 a. Transfer of all Utility Plant into Utility Source, LLC's name.
- 2 b. File an application for an extension of its Certificate of Convenience and
- 3 Necessity ("CC&N") territory to cover customers that the Company is currently
- 4 serving outside of its CC&N area.

5

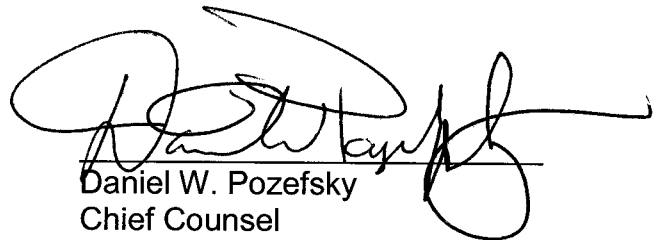
6 **9) CONCLUSION**

7 For all of the above reasons, the Commission should adopt RUCO's recommendations.

8

9 RESPECTFULLY SUBMITTED this 24<sup>th</sup> day of March, 2015.

10

11 

12 Daniel W. Pozefsky

13 Chief Counsel

14 AN ORIGINAL AND THIRTEEN COPIES

15 of the foregoing filed this 24<sup>th</sup> day

16 of March, 2015 with:

17 Docket Control

18 Arizona Corporation Commission

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20 Phoenix, Arizona 85007

21 COPIES of the foregoing hand delivered/

22 mailed this 24<sup>th</sup> day of March, 2015 to:

23 Sarah Harpring

24 Administrative Law Judge

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